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Financing of the United Nations Observer Mission in Liberia

Final performance report of the United Nations Observer Mission in Liberia

Report of the Secretary-General*

Summary

The present report contains the final performance report of the United Nations Observer Mission in Liberia (UNOMIL).

The report contains information on income and expenditure, assets, outstanding liabilities and fund balances as at 30 June 2002, which are briefly summarized as follows:

Description	*Amount (Thousands of United States dollars)*
Cash assets	12 958
Less: Liabilities	28
Net cash available	**12 930**
Uncollected assessments and other receivables	3 576
Fund balance	**16 506**

The action to be taken by the General Assembly is set out in paragraph 11 of the present report.

* The present report was delayed owing to internal consultations.

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I. Introduction

1. By its resolution 866 (1993) of 22 September 1993, the Security Council established the United Nations Observer Mission in Liberia (UNOMIL) for an initial period of seven months. By the same resolution, the Council decided that the Observer Mission would comprise military observers, as well as medical, engineering, communications, transportation and electoral components together with minimal civilian support staff.

2. The mandate of the Observer Mission was later adjusted by the Security Council in its resolution 1020 (1995) of 10 November 1995, and required that UNOMIL use its good offices to support the efforts of the Economic Community of West African States and the Liberian National Transitional Government to implement the peace agreements and investigate all reported ceasefire violations. The Observer Mission was also charged with the responsibility of monitoring compliance with other military provisions of the peace agreements, including the disengagement of forces, disarmament and demobilization of combatants, humanitarian activities and the election process.

3. In accordance with Security Council resolution 1116 (1997) of 27 June 1997, the mandate of UNOMIL expired on 30 September 1997.

Liquidation

4. While the withdrawal of the Observer Mission was completed on 30 September 1997, the administrative closing of UNOMIL was effected from 1 October to 31 December 1997. In addition, provisions were made for the retention of some international staff at Headquarters until 28 February 1998 in connection with the residual liquidation activities of the Observer Mission.

Disposition of assets

5. Information on the disposition of the assets of UNOMIL was contained in the report of the Secretary-General dated 26 June 1998 (A/52/401/Add.2). The General Assembly took note of the report in its decision 53/478 of 8 June 1999.

II. Financial performance report

6. As shown in table 1 below, income to UNOMIL totalled $141,984,000, derived from assessed contributions. The total in assessed contributions has been fully appropriated by the General Assembly for the operation of UNOMIL.

7. Expenditures amounting to $97,401,000 were partially offset by $5,302,000 of savings on or cancellation of prior period obligations, thereby resulting in net expenditures of $92,099,000. The unencumbered balance realized by the Observer Mission amounted to $49,885,000, of which $38,382,000 in credits were returned to Member States, resulting in a balance of appropriations of $11,503,000.

Table 1
Income, expenditure and fund balance for the period from inception (22 September 1993) to 30 June 2002
(Thousands of United States dollars)

Description	*Amount*
Income	
Assessed contributions	141 984
Expenditure	
Expenditure	97 401
Savings on or cancellation of prior period obligations	(5 302)
Net expenditure	**92 099**
Unencumbered balance	49 885
Credits returned to Member States	(38 382)
Balance of appropriations	**11 503**
Interest income	3 943
Other/miscellaneous income	1 233
Prior period adjustments	(173)
Fund balance	**16 506**

8. Additional income realized comprised interest income of $3,943,000 and other/miscellaneous income of $1,233,000. In addition, prior period adjustments of $173,000 were charged against the fund balance.

9. Information on UNOMIL assets, liabilities and fund balance as at 30 June 2002 is shown in table 2 below.

Table 2
Assets, liabilities and fund balance as at 30 June 2002
(Thousands of United States dollars)

Description	*Amount*
Assets	
Cash assets	12 958
Less: Liabilities	28
Net cash available	**12 930**
Uncollected assessments and other receivables[a]	3 576
Net assets	**16 506**
Fund balance	**16 506**

[a] Inclusive of $34,000 in other accounts receivable, inter-fund balance receivable and inter-office transactions pending processing.

10. The assets of UNOMIL as at 30 June 2002 comprised $3,576,000 in uncollected assessed contributions and other receivables as well as net cash available of $12,930,000. The uncollected assessments and other receivables will be liquidated upon receipt from Member States.

III. Action to be taken by the General Assembly

11. **In the light of the overall financial situation of the Organization and the fact that as at 15 March 2003 assessed contributions to peacekeeping in the amount of $1.5 billion remains unpaid, the Secretary-General proposes that the return of cash available for credit to Member States be suspended until the financial situation improves.**